

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>KEOKUK</u> , IOWA DUE: December 1, 2016		16205600400000 Keokuk City Clerk 415 Blondea Street Keokuk, Iowa 52632 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	4,285,973		4,285,973	4,271,966																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	4,285,973		4,285,973	4,271,966																				
Delinquent property taxes	0		0																					
TIF revenues	831,825		831,825	835,030																				
Other city taxes	2,966,569	0	2,966,569	2,871,778																				
Licenses and permits	171,002	2,590	173,592	129,040																				
Use of money and property	168,051	78,654	246,705	223,929																				
Intergovernmental	2,270,160	0	2,270,160	2,164,096																				
Charges for fees and service	111,812	5,185,911	5,297,723	5,721,845																				
Special assessments	0	0	0	0																				
Miscellaneous	492,575	859	493,434	144,087																				
Other financing sources	7,082,867	4,638,168	11,721,035	18,106,091																				
Total revenues and other sources	18,380,834	9,906,182	28,287,016	34,467,862																				
Expenditures and Other Financing Uses																								
Public safety	4,618,596	0	4,618,596	4,719,654																				
Public works	1,563,356	0	1,563,356	1,802,772																				
Health and social services	0	0	0	0																				
Culture and recreation	1,310,453	0	1,310,453	1,384,621																				
Community and economic development	224,451	0	224,451	270,651																				
General government	756,058	0	756,058	752,990																				
Debt service	4,808,132	0	4,808,132	10,595,946																				
Capital projects	143,316	0	143,316	384,130																				
Total governmental activities expenditures	13,424,362	0	13,424,362	19,910,764																				
Business type activities	0	9,245,960	9,245,960	9,823,893																				
Total ALL expenditures	13,424,362	9,245,960	22,670,322	29,734,657																				
Other financing uses, including transfers out	3,857,436	0	3,857,436	4,117,437																				
Total ALL expenditures/And other financing uses	17,281,798	9,245,960	26,527,758	33,852,094																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,099,036	660,222	1,759,258	615,768																				
Beginning fund balance July 1, 2015	4,823,130	6,181,743	11,004,873	11,004,875																				
Ending fund balance June 30, 2016	5,922,166	6,841,965	12,764,131	11,620,643																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 16,256,400</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 12,367,506</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 27,208,647</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 16,256,400	Other long-term debt	\$ 0	Revenue debt	\$ 12,367,506	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 27,208,647
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 16,256,400	Other long-term debt	\$ 0																					
Revenue debt	\$ 12,367,506	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 27,208,647																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 12/2/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Jean Ludwig		Telephone →	Area Code 319	Number 524-2050 Extension 104																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF KEOKUK					<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	2,332,222	1,632,428		321,323			4,285,973			4,285,973	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,332,222	1,632,428		321,323	0		4,285,973		T01	4,285,973	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,332,222	1,632,428		321,323	0	0	4,285,973			4,285,973	6				
7	TIF revenues			831,825				831,825		T01	831,825	7				
	Other city taxes															
8	Utility tax replacement excise taxes	405,489	283,926		50,894			740,309		T15	740,309	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax	447,423						447,423		C30	447,423	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	288,434						288,434		T19	288,434	13				
14	Other local option taxes		1,490,403					1,490,403		T09	1,490,403	14				
15	TOTAL OTHER CITY TAXES	1,141,346	1,774,329	0	50,894	0	0	2,966,569	0		2,966,569	15				
16	Section B - LICENSES AND PERMITS	171,002						171,002	2,590	T29	173,592	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	47,514						47,514	78,654	U20	126,168	18				
19	Rents and royalties	120,537						120,537		U40	120,537	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	168,051	0	0	0	0	0	168,051	78,654		246,705	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	71,048				67,039		138,087		B89	138,087	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	71,048	0	0	0	67,039	0	138,087	0		138,087	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,332,184					1,332,184		C46	1,332,184	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	12,657	204,121					216,778		C89	216,778	49
50	Iowa Department of Transportation	82,404						82,404		C89	82,404	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority		2,847					2,847		C89	2,847	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	139,192	97,464	17,470				254,126		C89	254,126	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	234,253	1,636,616	17,470	0	0	0	1,888,339	0		1,888,339	60
61												61
62	Local grants and reimbursements											62
63	County contributions	7,816						7,816			7,816	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Municipal Waterworks	200,000						200,000		D89	200,000	67
68	Community School District	35,918						35,918			35,918	68
69								0			0	69
70	Total local grants and reimbursements	243,734	0	0	0	0	0	243,734	0		243,734	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	549,035	1,636,616	17,470	0	67,039	0	2,270,160	0		2,270,160	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	4,171,233	A80	4,171,233	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	745,650	A81	745,650	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOKUK		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	269,028	A94	269,028	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,550						2,550		A89	2,550	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	109,218						109,218		A03	109,218	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	44						44			44	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	111,812	0	0	0	0	0	111,812	5,185,911		5,297,723	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	98,290						98,290		U99	98,290	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	8,111	1,072				2,340	11,523		U11	11,523	110
111	Fines	33,144						33,144		U30	33,144	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	refunds	28,307	316,391					344,698	859		345,557	114
115	police service reimbursement	4,920						4,920			4,920	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	172,772	317,463	0	0	0	2,340	492,575	859		493,434	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOKUK						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,646,240	5,360,836	849,295	372,217	67,039	2,340	11,297,967	5,268,014		16,565,981	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				3,225,431			3,225,431	4,638,168	NR	7,863,599	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	2,760,960						2,760,960			2,760,960	127		
128	Internal TIF loans and transfers in				1,096,476			1,096,476			1,096,476	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	2,760,960	0	0	4,321,907	0	0	7,082,867	4,638,168		11,721,035	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,407,200	5,360,836	849,295	4,694,124	67,039	2,340	18,380,834	9,906,182		28,287,016	132		
133												133		
134	Beginning fund balance July 1, 2015	428,629	2,372,887	338,521	280,271	989,160	413,662	4,823,130	6,181,743		11,004,873	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,835,829	7,733,723	1,187,816	4,974,395	1,056,199	416,002	23,203,964	16,087,925		39,291,889	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF KEOKUK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	2,409,099						2,409,099		E62	2,409,099	2				
3	Purchase of land and equipment	83,961						83,961		G62	83,961	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation	13,041						13,041		E59	13,041	10				
11	Purchase of land and equipment	77,620						77,620		G59	77,620	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	1,789,838						1,789,838		E24	1,789,838	13				
14	Purchase of land and equipment	18,297						18,297		G24	18,297	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	139,338						139,338		E66	139,338	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	84,562						84,562		E32	84,562	24				
25	Purchase of land and equipment	2,840						2,840		G32	2,840	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	4,618,596	0		0	0	0	4,618,596			4,618,596	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOKUK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	291,791	567,067					858,858		E44	858,858	42
43	Purchase of land and equipment	2,884	2,250					5,134		G44	5,134	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	208,251						208,251		E44	208,251	48
49	Traffic control safety — Current operation	31,630						31,630		E44	31,630	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		69,232					69,232		E44	69,232	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		27,371					27,371		E81	27,371	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	100,222						100,222		E01	100,222	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	47,067	208,207					255,274		E89	255,274	65
66	Purchase of land and equipment		7,384					7,384		G89	7,384	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	681,845	881,511		0	0	0	1,563,356			1,563,356	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOKUK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF KEOKUK						GAAP NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	491,628						491,628		E52	491,628	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	79,089						79,089		E61	79,089	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	226,122						226,122		E61	226,122	127
128	Purchase of land and equipment	19,359						19,359		G61	19,359	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	117,131						117,131		E61	117,131	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	174,274						174,274		E03	174,274	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	202,850						202,850		E61	202,850	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,310,453	0		0	0	0	1,310,453			1,310,453	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			59,250				59,250		E89	59,250	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		33,074					33,074		E50	33,074	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	125,756						125,756		E29	125,756	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,603	4,768					6,371		E89	6,371	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	127,359	37,842	59,250	0	0	0	224,451			224,451	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOKUK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	556,694						556,694		E29	556,694	160
161	Purchase of land and equipment	2,863						2,863		G29	2,863	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	11,149						11,149		E89	11,149	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,271						4,271		E25	4,271	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	48,317						48,317		E31	48,317	168
169	Purchase of land and equipment	8,761						8,761		G31	8,761	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	123,312						123,312		E89	123,312	171
172	Other general government — Current operation	691						691		E89	691	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	756,058	0	0	0	0	0	756,058			756,058	176
177	Section G — DEBT SERVICE				4,808,132			4,808,132			4,808,132	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,808,132	0	0	4,808,132			4,808,132	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Floodwall and FEMA					555		555			555	184
185	Street and Sidewalk Projects					118,383		118,383			118,383	185
186	FAA Project					24,378		24,378			24,378	186
187	Subtotal Regular Capital Projects	0	0			0	143,316	0			143,316	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	143,316	0	143,316			143,316	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,494,311	919,353	59,250	4,808,132	143,316	0	13,424,362			13,424,362	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOKUK		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							3,097,530		E80	3,097,530	201
202	Purchase of land and equipment							433,214		G80	433,214	202
203	Construction							48,536		F80	48,536	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							702,730		E81	702,730	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation							388,704		E94	388,704	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction							4,575,246		F80	4,575,246	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOKUK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,245,960		9,245,960	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,494,311	919,353	59,250	4,808,132	143,316	0	13,424,362	9,245,960		22,670,322	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,760,960					2,760,960			2,760,960	255
256	Internal TIF loans/repayments and transfers out			1,096,476				1,096,476			1,096,476	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,760,960	1,096,476	0	0	0	3,857,436	0		3,857,436	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,494,311	3,680,313	1,155,726	4,808,132	143,316	0	17,281,798	9,245,960		26,527,758	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						416,002	416,002			416,002	263
264	Restricted		4,053,410	32,090	166,263			4,251,763			4,251,763	264
265	Committed					912,883		912,883			912,883	265
266	Assigned							0			0	266
267	Unassigned	341,518						341,518			341,518	267
268	Total Governmental	341,518	4,053,410	32,090	166,263	912,883	416,002	5,922,166			5,922,166	268
269	Proprietary								6,841,965		6,841,965	269
270	Total ending fund balance June 30, 2016	341,518	4,053,410	32,090	166,263	912,883	416,002	5,922,166	6,841,965		12,764,131	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,835,829	7,733,723	1,187,816	4,974,395	1,056,199	416,002	23,203,964	16,087,925		39,291,889	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF KEOKUK Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		5,240,911			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 10,559,513	29U 2,164,993	39U 602,000	49U	49U	49U 12,122,506	49U	I89 241,972			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. Solid Waste	19U 320,000	29U	39U 75,000	49U	49U	49U 245,000	49U	I89 13,108			
10. General Obligation	19U 15,905,000	29U 4,601,690	39U 4,601,690	49U 16,256,400	49U	49U	49U	I89 492,730			
11.	19U	29U	39U	49U	49U	49U	49U	I89			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	26,784,513	6,766,683	5,278,690	16,256,400	0	12,367,506	0	747,810			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		544,172,949		x .05 = \$			
Actual valuation -- January 1, 2014				\$		544,172,949		27,208,647			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$		12,764,131		12,764,131			
REMARKS										V98	